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Mitra Shakeri
D 202.778.9024
F 202.778.9100
mitra.shakeri@klgates.com

August 3, 2009

By Hand Delivery

Public Filing Room
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

RECEIVED
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The Division of
Investment Management

Re: Helios Strategic Income Fund, Inc. f/k/a RMK Strategic Income Fund, Inc. (File No. 811-21487)

Filing Pursuant to Section 33 of the Investment Company Act of 1940

Ladies and Gentlemen:

Enclosed for filing on behalf of the above-captioned registered investment company pursuant to Section 33 of the Investment Company Act of 1940 is a copy of the following order, which has been filed in the United States District Court for the Western District of Tennessee:

- Order of Dismissal of *Gregory v. Morgan Keegan & Co., Inc., et al.*, filed on or about December 30, 2008.

Please do not hesitate to contact me if you have any questions concerning this matter.

Sincerely,

Mitra Shakeri NAB

Mitra Shakeri

Enclosure



09005311

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TENNESSEE
WESTERN DIVISION

JAMES L. GREGORY, et al.,

Plaintiffs,

v.

Cv. No. 08-2078-Ma

MORGAN KEEGAN & COMPANY, INC.,
et al.,

Defendants.

JUDGMENT

Decision by Court. This action came for consideration before the Court. The issues have been duly considered and a decision has been rendered.

IT IS ORDERED AND ADJUDGED that this action is dismissed without prejudice, in accordance with the Order of Dismissal, docketed December 24, 2008.

APPROVED:

S/ Samuel H. Mays Jr.

SAMUEL H. MAYS, JR.
UNITED STATES DISTRICT JUDGE

December 29, 2008

DATE

THOMAS M. GOULD
CLERK

S/ Jean Lee
(By) DEPUTY CLERK

K&L|GATES

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110

K&L Gates LLP
1601 K Street NW
Washington, DC 20006-1600
T 202.778.9000 www.klgates.com

Mitra Shakeri
D 202.778.9024
F 202.778.9100
mitra.shakeri@klgates.com

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100 F Street, N.E.
Washington, D.C. 20549

Re: Helios Advantage Income Fund, Inc. f/k/a RMK Advantage Income Fund, Inc. (File No. 811-21631)
Filing Pursuant to Section 33 of the Investment Company Act of 1940

Ladies and Gentlemen:

Enclosed for filing on behalf of the above-captioned registered investment company pursuant to Section 33 of the Investment Company Act of 1940 is a copy of the following order, which has been filed in the United States District Court for the Western District of Tennessee:

- Order of Dismissal of *Gregory v. Morgan Keegan & Co., Inc., et al.*, filed on or about December 30, 2008.

Please do not hesitate to contact me if you have any questions concerning this matter.

Sincerely,

Mitra Shakeri/NAB

Mitra Shakeri

Enclosure

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TENNESSEE
WESTERN DIVISION

JAMES L. GREGORY, et al.,

Plaintiffs,

v.

Cv. No. 08-2078-Ma

MORGAN KEEGAN & COMPANY, INC.,
et al.,

Defendants.

JUDGMENT

Decision by Court. This action came for consideration before the Court. The issues have been duly considered and a decision has been rendered.

IT IS ORDERED AND ADJUDGED that this action is dismissed without prejudice, in accordance with the Order of Dismissal, docketed December 24, 2008.

APPROVED:

S/ Samuel H. Mays Jr.

SAMUEL H. MAYS, JR.
UNITED STATES DISTRICT JUDGE

December 29, 2008

DATE

THOMAS M. GOULD
CLERK

S/ Jean Lee
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K&L Gates LLP
1601 K Street NW
Washington, DC 20006-1600
T 202.778.9000 www.klgates.com

Mitra Shakeri
D 202.778.9024
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mitra.shakeri@klgates.com

August 3, 2009

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Public Filing Room
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Helios High Income Fund, Inc. f/k/a RMK High Income Fund, Inc. (File No. 811-21332)
Filing Pursuant to Section 33 of the Investment Company Act of 1940

Ladies and Gentlemen:

Enclosed for filing on behalf of the above-captioned registered investment company pursuant to Section 33 of the Investment Company Act of 1940 is a copy of the following order, which has been filed in the United States District Court for the Western District of Tennessee:

- Order of Dismissal of *Gregory v. Morgan Keegan & Co., Inc., et al.*, filed on or about December 30, 2008.

Please do not hesitate to contact me if you have any questions concerning this matter.

Sincerely,

Mitra Shakeri/NAB

Mitra Shakeri

Enclosure

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TENNESSEE
WESTERN DIVISION

JAMES L. GREGORY, et al.,

Plaintiffs,

v.

Cv. No. 08-2078-Ma

MORGAN KEEGAN & COMPANY, INC.,
et al.,

Defendants.

JUDGMENT

Decision by Court. This action came for consideration before the Court. The issues have been duly considered and a decision has been rendered.

IT IS ORDERED AND ADJUDGED that this action is dismissed without prejudice, in accordance with the Order of Dismissal, docketed December 24, 2008.

APPROVED:

S/ *Samuel H. Mays Jr.*

SAMUEL H. MAYS, JR.
UNITED STATES DISTRICT JUDGE

December 29, 2008
DATE

THOMAS M. GOULD
CLERK

S/ *Jean Lee*
(By) DEPUTY CLERK